

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2012*

	<b>Special Revenue</b>				
	<b>Emergency Services</b>	<b>Veterans' Relief</b>	<b>Social Services</b>	<b>Law Library</b>	<b>SW Wash Fair</b>
<b>Assets and Outflows of Resources</b>					
Cash & Cash Equivalents	\$ 231,836	\$ -	\$ 176,473	\$ 2,068	\$ 300
Investments	245,777	252,961	183,732	2,153	90,316
Receivables, Net	1	9,051	12,457	-	8,084
Due from Other Funds	4	212	60,741	-	16
Due from Other Governmental Units	32,974	-	591,614	-	-
Notes/Contracts Receivable	-	-	-	-	-
Prepayments	1,595	-	2,430	-	-
<b>Total Assets and Outflows of Resource</b>	<b>\$ 512,187</b>	<b>\$ 262,224</b>	<b>\$ 1,027,447</b>	<b>\$ 4,221</b>	<b>\$ 98,716</b>
<b>Liabilities and Fund Balance</b>					
Liabilities:					
Accounts/Vouchers Payable	\$ 10,401	\$ 10,130	\$ 237,045	\$ 952	\$ 5,209
Due to Other Funds	497	89	968	-	1,027
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	156,226	-	11
Accrued Employee Benefits	11,418	-	24,536	-	9,531
Unearned Revenue	-	-	-	-	14,813
Custodial Accounts	-	-	-	-	8,980
Deferred Revenue	-	8,998	11,250	-	-
<b>Total Liabilities</b>	<b>22,316</b>	<b>19,217</b>	<b>430,025</b>	<b>952</b>	<b>39,571</b>
<b>Fund Balances</b>					
Nonspendable	1,595	-	2,430	-	-
Restricted: Special Revenue	-	243,007	373,921	-	-
Restricted: Debt Service	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	488,276	-	221,071	3,269	59,145
<b>Total Fund Balances</b>	<b>489,871</b>	<b>243,007</b>	<b>597,422</b>	<b>3,269</b>	<b>59,145</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 512,187</b>	<b>\$ 262,224</b>	<b>\$ 1,027,447</b>	<b>\$ 4,221</b>	<b>\$ 98,716</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2012**

	Special Revenue				
	Communi- cations	Treasurer's O & M	Drug Control	Chemical Dependency	Community Development
				Mental Health Therapeutic Court	
<b>Assets and Outflows of Resources</b>					
Cash & Cash Equivalents	\$ -	\$ -	\$ 566	\$ 344,734	\$ 53,762
Investments	897,553	162,732	-	358,913	55,766
Receivables, Net	5,382	82,365	-	-	30,397
Due from Other Funds	795	136	-	-	15,306
Due from Other Governmental Units	20,066	-	-	84,192	24,371
Notes/Contracts Receivable	-	-	-	-	-
Prepayments	49,904	-	-	-	158
<b>Total Assets and Outflows of Resource</b>	<b>\$ 973,700</b>	<b>\$ 245,233</b>	<b>\$ 566</b>	<b>\$ 787,839</b>	<b>\$ 179,760</b>
<b>Liabilities and Fund Balance</b>					
Liabilities:					
Accounts/Vouchers Payable	\$ 6,347	\$ 257	\$ -	\$ 20,228	\$ 28,032
Due to Other Funds	3,308	86	-	2,403	3,182
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	29	-	-	-	-
Accrued Employee Benefits	126,085	3,087	-	18,284	109,651
Unearned Revenue	46	-	-	-	-
Custodial Accounts	-	-	-	-	28,193
Deferred Revenue	-	82,333	-	-	-
<b>Total Liabilities</b>	<b>135,815</b>	<b>85,763</b>	<b>-</b>	<b>40,915</b>	<b>169,058</b>
<b>Fund Balances</b>					
Nonspendable	49,904	-	-	-	158
Restricted: Special Revenue	-	159,470	566	746,924	-
Restricted: Debt Service	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	787,981	-	-	-	10,544
<b>Total Fund Balances</b>	<b>837,885</b>	<b>159,470</b>	<b>566</b>	<b>746,924</b>	<b>10,702</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 973,700</b>	<b>\$ 245,233</b>	<b>\$ 566</b>	<b>\$ 787,839</b>	<b>\$ 179,760</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2012*

	Special Revenue				
	Chehalis Basin Flood Authority	Forest Counties	Distressed Counties	REET E-Technology	Dispute Resolution
<b>Assets and Outflows of Resources</b>					
Cash & Cash Equivalents	\$ 75,651	\$ 22	\$ 1,245,749	\$ 19,050	\$ 11,448
Investments	78,763	-	2,301,456	19,834	11,919
Receivables, Net	-	-	30,772	-	-
Due from Other Funds	-	-	888	-	-
Due from Other Governmental Units	14,314	49,780	76,557	-	-
Notes/Contracts Receivable	-	-	528,649	-	-
Prepayments	-	-	-	-	-
<b>Total Assets and Outflows of Resource</b>	<b>\$ 168,728</b>	<b>\$ 49,802</b>	<b>\$ 4,184,071</b>	<b>\$ 38,884</b>	<b>\$ 23,367</b>
<b>Liabilities and Fund Balance</b>					
Liabilities:					
Accounts/Vouchers Payable	\$ 8,645	\$ -	\$ 18,750	\$ -	\$ 3,970
Due to Other Funds	3,411	-	-	-	-
Interfund Loans payable	150,000	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	-	-	-	-	-
Unearned Revenue	799	-	-	-	-
Custodial Accounts	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>162,855</b>	<b>-</b>	<b>18,750</b>	<b>-</b>	<b>3,970</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted: Special Revenue	5,873	49,802	4,165,321	38,884	-
Restricted: Debt Service	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	19,397
<b>Total Fund Balances</b>	<b>5,873</b>	<b>49,802</b>	<b>4,165,321</b>	<b>38,884</b>	<b>19,397</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 168,728</b>	<b>\$ 49,802</b>	<b>\$ 4,184,071</b>	<b>\$ 38,884</b>	<b>\$ 23,367</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2012*

	Special Revenue				
	Grant Award	Election Reserve	Auditor's O & M	Criminal Drug Investigation	Gambling and Fraud Enforce.
<b>Assets and Outflows of Resources</b>					
Cash & Cash Equivalents	\$ 26,526	\$ -	\$ -	\$ 11,000	\$ -
Investments	27,617	64,371	418,677	172,969	62,552
Receivables, Net	2	13	202	35	14
Due from Other Funds		68	396	111	234
Due from Other Governmental Units		122	44		-
Notes/Contracts Receivable	-	-	-	-	-
Prepayments	13	3,805	19,720		-
<b>Total Assets and Outflows of Resource</b>	<b>\$ 54,158</b>	<b>\$ 68,379</b>	<b>\$ 439,039</b>	<b>\$ 184,115</b>	<b>\$ 62,800</b>
<b>Liabilities and Fund Balance</b>					
Liabilities:					
Accounts/Vouchers Payable	\$ 165	\$ -	\$ -	\$ 402	\$ 313
Due to Other Funds	33	1,287	45	-	198
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	114	-	2,207	-	6,373
Unearned Revenue	-	-	-	-	-
Custodial Accounts	-	-	-	6,089	-
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>312</b>	<b>1,287</b>	<b>2,252</b>	<b>6,491</b>	<b>6,884</b>
<b>Fund Balances</b>					
Nonspendable	13	3,805	19,720	-	-
Restricted: Special Revenue	53,829	-	415,873	177,624	55,916
Restricted: Debt Service	-	-	-	-	-
Committed	-	63,157	-	-	-
Assigned	4	130	1,194	-	-
<b>Total Fund Balances</b>	<b>53,846</b>	<b>67,092</b>	<b>436,787</b>	<b>177,624</b>	<b>55,916</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 54,158</b>	<b>\$ 68,379</b>	<b>\$ 439,039</b>	<b>\$ 184,115</b>	<b>\$ 62,800</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2012*

	<b>Special Revenue</b>			
	<b>Public Health</b>	<b>Stadium</b>	<b>Senior Services</b>	<b>Totals</b>
<b>Assets and Outflows of Resources</b>				
Cash & Cash Equivalents	\$ 140,746	\$ -	\$ 90,873	\$ 2,430,804
Investments	145,962	387,133	94,611	6,035,767
Receivables, Net	9,420	75	3,108	191,378
Due from Other Funds	3,819	353	-	83,079
Due from Other Governmental Units	271,824	10,050	-	1,175,908
Notes/Contracts Receivable	-	-	-	528,649
Prepayments	649	1,206	1,165	80,645
<b>Total Assets and Outflows of Resource</b>	<b>\$ 572,420</b>	<b>\$ 398,817</b>	<b>\$ 189,757</b>	<b>\$ 10,526,230</b>
<b>Liabilities and Fund Balance</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ 14,650	\$ 56,118	\$ 3,208	\$ 424,822
Due to Other Funds	8,342	-	4,965	29,841
Interfund Loans payable	-	-	-	150,000
Due to Other Governmental Units	10	-	-	156,276
Accrued Employee Benefits	111,132	-	11,656	434,074
Unearned Revenue	112,937	-	-	128,595
Custodial Accounts	-	-	1,660	44,922
Deferred Revenue	-	-	-	102,581
<b>Total Liabilities</b>	<b>247,071</b>	<b>56,118</b>	<b>21,489</b>	<b>1,471,111</b>
<b>Fund Balances</b>				
Nonspendable	649	1,206	1,165	80,645
Restricted: Special Revenue	-	341,493	-	6,828,503
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	63,157
Assigned	324,700	-	167,103	2,082,814
<b>Total Fund Balances</b>	<b>325,349</b>	<b>342,699</b>	<b>168,268</b>	<b>9,055,119</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 572,420</b>	<b>\$ 398,817</b>	<b>\$ 189,757</b>	<b>\$ 10,526,230</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2012*

	<b>Debt Service</b>			
	<b>2003 Bond Redemption</b>	<b>1999 Bond Redemption</b>	<b>2005 Bond Redemption</b>	<b>2009 Bond Redemption</b>
<b>Assets and Outflows of Resources</b>				
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ 1,126
Investments	-	4,180	5,032	1,173
Receivables, Net	-	-	1	-
Due from Other Funds	1	4	6	-
Due from Other Governmental Units	-	-	-	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	-	-	-	-
<b>Total Assets and Outflows of Resource</b>	<b>\$ 1</b>	<b>\$ 4,184</b>	<b>\$ 5,039</b>	<b>\$ 2,299</b>
<b>Liabilities and Fund Balance</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	-	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted: Special Revenue	-	-	-	-
Restricted: Debt Service	1	4,184	5,039	2,299
Committed	-	-	-	-
Assigned	-	-	-	-
<b>Total Fund Balances</b>	<b>1</b>	<b>4,184</b>	<b>5,039</b>	<b>2,299</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 1</b>	<b>\$ 4,184</b>	<b>\$ 5,039</b>	<b>\$ 2,299</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2012*

	<b>Debt Service</b>		
	<b>2011 Debt Service DWSRF Loan</b>	<b>2012 Bond Redemption</b>	<b>Total</b>
<b>Assets and Outflows of Resources</b>			
Cash & Cash Equivalents	\$ 1,004	\$ 1,575	\$ 3,705
Investments	1,046	1,640	13,071
Receivables, Net	-	4,573	4,574
Due from Other Funds	-	-	11
Due from Other Governmental Units	-	-	-
Notes/Contracts Receivable	-	-	-
Prepayments	-	-	-
<b>Total Assets and Outflows of Resource</b>	<b>\$ 2,050</b>	<b>\$ 7,788</b>	<b>\$ 21,361</b>
<b>Liabilities and Fund Balance</b>			
Liabilities:			
Accounts/Vouchers Payable	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-
Interfund Loans payable	-	-	-
Due to Other Governmental Units	-	-	-
Accrued Employee Benefits	-	-	-
Unearned Revenue	-	-	-
Custodial Accounts	-	-	-
Deferred Revenue	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>			
Nonspendable	-	-	-
Restricted: Special Revenue	-	-	-
Restricted: Debt Service	2,050	7,788	21,361
Committed	-	-	-
Assigned	-	-	-
<b>Total Fund Balances</b>	<b>2,050</b>	<b>7,788</b>	<b>21,361</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 2,050</b>	<b>\$ 7,788</b>	<b>\$ 21,361</b>

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**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2012*

	Capital Projects			Total Nonmajor
	Land Acquisition	Vader Water System Imp.	Totals	Governmental Funds
<b>Assets and Outflows of Resources</b>				
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ 2,434,509
Investments	1,073,409	-	1,073,409	7,122,247
Receivables, Net	2,438	-	2,438	198,390
Due from Other Funds	413	113	526	83,616
Due from Other Governmental Units	-	448,548	448,548	1,624,456
Notes/Contracts Receivable				528,649
Prepayments	-	-	-	80,645
<b>Total Assets and Outflows of Resource</b>	<b>\$ 1,076,260</b>	<b>\$ 448,661</b>	<b>\$ 1,524,921</b>	<b>\$ 12,072,512</b>
<b>Liabilities and Fund Balance</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ 258,202	\$ 258,202	\$ 683,024
Due to Other Funds	2,416	7,572	9,988	39,829
Interfund Loans payable	-	182,771	182,771	332,771
Due to Other Governmental Units	-	116	116	156,392
Accrued Employee Benefits	-	-	-	434,074
Unearned Revenue	-	-	-	128,595
Custodial Accounts	-	-	-	44,922
Deferred Revenue	-	-	-	102,581
<b>Total Liabilities</b>	<b>2,416</b>	<b>448,661</b>	<b>451,077</b>	<b>1,922,188</b>
<b>Fund Balances</b>				
Nonspendable	-	-	-	80,645
Restricted: Special Revenue	-	-	-	6,828,503
Restricted: Debt Service	-	-	-	21,361
Committed	-	-	-	63,157
Assigned	1,073,844	-	1,073,844	3,156,658
<b>Total Fund Balances</b>	<b>1,073,844</b>	<b>-</b>	<b>1,073,844</b>	<b>10,150,324</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 1,076,260</b>	<b>\$ 448,661</b>	<b>\$ 1,524,921</b>	<b>\$ 12,072,512</b>

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